CHAPTER 9.—MISCELLANEOUS ADVANCES.

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Sanction.

154. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules or by the rules in Chapter 8, advances cannot be made except under the special orders of the local Government. See also Rule 1 under Article 135.

NOTE 1.—It is not permissible to sanction an advance which involves the breach of any of the canons of propriety; provided that in any case where a cash grant would be within the powers of sanction of a particular authority, the grant of an advance of an amount not exceeding that of the cash grant does not require the sanction of a higher authority.

NOTE 2.—The Government of India may delegate the powers of a local Government under this article to Heads of Departments in respect of officers serving under the latter. Local Governments may also delegate their powers under this article to Heads of Departments in respect of officers serving under the latter, provided that the particular classes of objects for which advances may be granted under the article are expressly defined in the order of delegation.

NOTE 3.—The local Government of a Governor's Province may modify the rules in Article 155 to 160 in regard to the grant of advances to Government servants under its administrative control, subject to the condition that, without the sanction of the Government of India, no modifications can be made in the rules for the grant of advances to pay for the passage overseas referred to in clause (*i*) of Article 159.

NOTE 4.—Simple interest will be charged on advances granted to Government servants for house building and for the purchase of motor cars, motor boats, motor cycles and other conveyances and in certain circumstances for the payment of special passage advances made in England by the High Commissioner for India—*vide* Exception 3 under Article 159 (*b*) and of passage overseas the grant of which is regulated by the rules laid down in Articles 155, 156—158 and 159 (*i*). The rate of interest on advances drawn in each year beginning 1st October and ending 30th September shall be the rate of interest charged on advances to the Provincial Loans Fund during the financial year comprising the first half of the above period. The interest will be calculated on balances outstanding on the last day of each month.

Rule 1. When an advance is drawn in more than one instalment the rate of interest recoverable is determined with reference to the date on which the first instalment is drawn.

NOTE 5.—The powers of a local Government under this Article have been delegated to the Central Board of Revenue to sanction advances in connection with the detection of cases of smuggling and for travelling and other incidental expenses of officers deputed on special duty.

154-A. The rules in Articles 155 to 159 do not apply to Government servants who are not in permanent Government employ. As the pay of such Government servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them. If, however, in any special case, the circumstances admit of the provision of adequate security, an advance may be sanctioned, in accordance with the terms of

these articles, by the Finance Department of the Government of India to temporary Government servants under the administrative control of the Central Government.

Under the powers vested in them by Note 3 under Article 154, the Local Governments of Governors' Provinces will have discretion to prescribe the procedure to be followed in the case of temporary Government servants under their administrative control.

House-Building Advances.

155. (*a*) Advances to public officers for the construction of houses are regulated by the following rules :—

I.—Advances may be made under the sanction of local Governments and Departments of the Government of India, Heads of Departments, Commissioners of Divisions and Heads of Circles in the Indian Posts and Telegraphs Department to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while performing his duties at his headquarter station. Also no advance is ordinarily permissible to an officer who is likely to be transferred or to retire before complete recovery can be effected.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances should be drawn by instalments, the amount of each instalment being such as is likely to be required for expenditure in the next three months. Satisfactory evidence should be produced to show that the amount of the instalment has been actually utilised for the purpose for which it was drawn before the next instalment is paid. The repayment shall commence from the fourth issue of pay after the first instalment is taken and be completed in four years.

IV.—No advance shall exceed twelve months' pay of the officer to whom it is made ; not more than one advance shall be made for the same house ; and no officer may receive a second advance while any portion of a previous advance with interest accrued thereon in accordance with note 4 to Article 154 is outstanding against him.

V.—Advances will be recovered by the deduction of monthly instalments, equal to one-forty-eighth part of the total advance, from the pay bills of the officer concerned. The authority sanctioning an advance may, however, permit

recovery to be made in a smaller number of instalments if the officer receiving the advance so desires. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, with interest accrued thereon in accordance with note 4 to Article 154, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount due.

NOTE.—The mortgage bond will be prepared in Form 21 (late No. S.-126) and the reconveyance in Form 23 (late No. S.-128).

VII.—The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is or is proposed to be built.

NOTE 1.—This rule does not preclude the grant of an advance to a person who does not possess full proprietary rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of the advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage. In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form 22 (late No. S.-127).

In cases in which ground rent, municipal taxes and similar dues are payable to local authorities on account of land taken on lease, the sanctioning authority may, at its discretion ask the Government servant taking the advance to produce for inspection receipts for these payments within fifteen days of their falling due. If the sanctioning authority finds that such dues have not been paid by the borrower steps may be taken to recover the said dues including interest thereon, if any, from the pay of the Government servant concerned for payment to the parties concerned.

NOTE 2.—The applicant's title to the property should be examined by the sanctioning authority before the advance is actually paid, and in cases where there is any doubt as to the validity of that title, the Revenue and Registration authorities or, if technical legal advice is necessary, the Law Officers of Government, should be consulted. It should be seen that, in the case of a house-building advance, he has undisputed title to the land on which it is proposed to build and that, in the case of an advance for the purchase of a house, he will obtain such title as soon as the purchase price is paid; that there will be no legal obstacle in either case to the property being mortgaged to Government; and that Government will have the right of foreclosing on the conditions mentioned in the mortgage bond.

NOTE 3.—This rule does not also preclude the grant of advances for the purpose of building houses on plots of land taken on lease from Government in New Delhi, even though in such cases the Government servant concerned becomes entitled to a perpetual lease only on the production of a certificate from the Chief Commissioner

that the buildings on the plot leased have been completed in accordance with agreed conditions. The grant of an advance in such cases is, however, subject to the condition that the applicant executes an Agreement in Form 22-A., (late No. S.-127-A.), undertaking to repay the advance and to execute a mortgage of the land and buildings immediately he obtains a lease. Advances sanctioned under this note will be made in instalments, the first instalment not exceeding the amount of the premium paid for the site and subsequent instalments being based on the progress of work.

NOTE 4.—The Head of the Office in the case of a non-gazetted Government servant and the Controlling Officer in the case of a gazetted Government servant should, when asking for the authority for payment (*vide* Article 142), send to the Principal Auditor concerned a certificate either in the bill in which the advance is drawn, or separately, to the effect that the mortgage bond in Form 21 (late No. S.-126) has been executed by the Government servant taking the advance and that it has been duly registered.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount due has been liquidated, will continue liable to the deduction of his monthly instalment until the advance with interest accrued thereon in accordance with note 4 to Article 154 has been repaid ; but, with the special sanction of the local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due ; or to transfer it to any officer of his own or higher rank, the future deductions being made from the pay of such officer.

IX.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

X.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance together with interest accrued in accordance with note 4 to Article 154 remaining due.

NOTE.—Advances may also be given, where considered necessary, for the purchase of land on which to construct a house, if the other conditions laid down in this Article are satisfied and the total amount of the advance for the purchase of the land and the construction of the house does not exceed twelve months' pay of the officer concerned.

The officer should sign an agreement in Form 20 (late No. S.-151) at the time of taking an advance for the purchase of land and the amount should not exceed what is required for the purpose. A mortgage deed in Form 20-A. (late No. S.-152) should be executed before any further advance is drawn for the purpose of constructing the house. The mortgage deed must be registered within four months of its execution.

In order to save Government from loss, the applicant's title to the property should be carefully examined by the sanctioning authority and the instructions laid down in Appendix 8-E. should be followed.

(*b*) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high ; the general principles of clause (*a*) being applicable and the officer being required, in addition to a mort-

gage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

NOTE 1.—An advance drawn under this rule may include provision not only for the cost of the house purchased, but also for the cost of any repairs or improvements which the purchaser of the house may desire to make.

NOTE 2.—The advance may be drawn in full at once, but satisfactory evidence should be produced before the audit officer to show that the amount advanced for the purchase has been spent within three months of its drawal and the amount advanced for repairs or improvements (see Note 1) within a further period of two months. A certificate to this effect from the Head of the office will ordinarily suffice. The repayment in this case shall commence with the first issue of pay after the advance is taken and be completed in four years. Interest will be calculated in accordance with note 4 to Article 154 and the recovery thereof will be made as laid down in Rule V under clause (*a*).

NOTE 3.—When asking for the authority for payment of the advance (*vide* Article 142) the Controlling Officer should record on the bill a certificate to the effect that he has secured and retained with him an agreement in Form 20 (late No. S.-151) signed by the applicant pending execution of the final mortgage bond in Form 21 (late No. S.-126) after the house is actually purchased. The fact of execution and registration of the latter bond should also be intimated to the Principal Auditor as soon as possible.

(*c*) An advance may be made under the following rules to an officer in the Civil Department to enable him to effect repairs to his house :—

I.—An advance may be made only if (1) the repairs are required to make the house habitable, (2) they are not in the nature of ordinary repairs and (3) they involve an outlay large in comparison with the value of the house.

II.—Not more than one advance is admissible in respect of the same house.

III.—No advance shall exceed six months' pay of the officer to whom it is made, and it will be drawn as laid down in Rule III under clause (*a*).

IV.—An advance may be made to an officer to repair a house which he has built or purchased with a previous advance under clause (*a*) or (*b*), but unless the local Government permits otherwise, at least five years must elapse since the previous advance was drawn.

V.—Subject to the above, the general principles of clause (*a*) or (*b*), as the case may be, shall apply, the maximum period for repayment of such advances being two years. Interest will be calculated and recovered in accordance with Rule V under clause (*a*).

1. Advances to officers of departments whose pay and allowances are not audited by a Civil Account Officer, must be debited to those departments and not retained in the Civil Books.

2. The 'gross' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of Ways and Means.

NOTE 1.—The local Government may by special orders withdraw or restrict the powers of sanction under these rules exercised by Heads of Departments and Commissioners.

NOTE 2.—Instructions laying down the procedure to be followed in dealing with applications for advances for the construction, purchase or repair of houses are contained in Appendix 8-E.

Advances for Purchase of Conveyances.

156. A local Government is authorised to sanction an advance to an officer for the purchase of a motor car or a motor boat subject to the following conditions :—

(1) An advance will be given only when the local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed R7,500, or four months' pay, or the anticipated price of the car or boat, whichever is less. If the actual price paid is less than the advance taken the balance should be forthwith refunded to Government.

NOTE.—For the purposes of an advance drawn in England in respect of a motor car, "actual price" will also include, in cases in which the advance drawn included estimates of these charges, the amount of freight actually paid on the car up to an Indian port, the cost of its insurance during the voyage and the customs duty paid in India.

(3) (*a*) An officer who is on leave or about to proceed on leave for whom an advance has been approved by the local Government concerned will not be allowed to draw the advance earlier than a week before the expiry of the leave ; but an officer who is on leave out of India or about to proceed on leave out of India will be allowed to take it from the High Commissioner six weeks before his departure for India.

(*b*) An officer taking an advance from the High Commissioner within six weeks of his departure for India under sub-clause (*a*), may include in the amount of the advance required charges separately estimated on account of freight on the motor car to an Indian port and of the customs duty thereon payable in India, as also the cost of its insurance during the voyage. In the case of an officer, who purchases a car in Europe prior to six weeks of his departure back to India, no advance will be allowed to be drawn in England, but on bringing the car into India such an officer may apply for an advance to cover the price of the car as valued on landing in India for customs purposes (which will include the freight), and the cost of insurance, *plus* the customs duty paid on the car. The customs receipt should be produced in both cases.

NOTE.—An officer, who purchases a car in Europe prior to six weeks of his departure back to India and who does not hold a post for which a motor car has been definitely recognised by Government to be necessary, should, if he proposes to apply for an advance on return to India, inform the local Government concerned of his intention and obtain their consent before he brings a car to India.

(4) Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the

pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered in one or more instalments, each such instalment being not appreciably greater than the instalments by which the principal was recovered. The recovery of interest will commence from the month following that in which the whole of the principal has been repaid.

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) Except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car or a motor boat necessary, the previous sanction of the local Government is necessary to the sale by him of a car or a boat purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a car or boat to another officer who performs the duties of a kind that renders the possession of a motor car or a motor boat necessary, the local Government may permit the transfer of the liability attaching to the car or the boat to the latter officer, provided that he records a declaration that he is aware that the car or the boat transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) In all cases in which a car or boat is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154, has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of such outstanding balance. Provided that when the car or boat is sold only in order that another car or boat may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions :—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new car or boat ;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed ;

(*c*) the new car or boat must be insured and mortgaged to Government as required by these rules.

NOTE 1.—An officer may be allowed advances to purchase more than one car or boat at a time if it can be shown that such action is clearly desirable in the public interest and provided that the total amount outstanding at any one time by way of such advances against a particular officer does not exceed the limit within which advances may be given.

NOTE 2.—A Government servant who draws an advance in India for the purchase of a motor car or motor boat is expected to complete his negotiations for the purchase,

and to pay finally for the car or boat, within one month from the date on which he draws the advance ; failing such completion and payment, the full amount of the advance drawn, with interest thereon for one month, must be refunded to Government. At the time of drawing the advance the Government servant will be required to execute an Agreement in Form 24 (late No. S.-12) and, on completing the purchase, he will further be required to execute a Mortgage Bond in Form No. 24-A (late No. S.-129), hypothecating the car or boat to the Secretary of State for India as security for the advance. The cost price of the car or boat purchased should be entered in the schedule of specifications attached to the Mortgage Bond. In the case of advances drawn in England, a similar agreement and a personal security bond in the form prescribed by the Secretary of State for India in Council will be executed at the time of drawing the advance and at the time of purchase, respectively.

When an advance is drawn, the sanctioning authority will furnish to the account officer concerned a certificate that the Agreement in Form 24 (late No. S.-12) has been signed by the officer drawing the advance and that it has been examined and found to be in order. The sanctioning authority should see that the car is purchased within one month from the date on which the advance is drawn and should submit every mortgage bond promptly to the account officer concerned for examination before final record.

NOTE 3.—The form of Mortgage Bond executed by a Government servant drawing an advance in India for the purchase of a motor car or motor boat provides for insurance against full loss by fire or accident. Insurance on owner-driven or other similar qualified terms is not sufficient for the purpose of this rule. Insurance policies at a reduced rate of premium shall, however, be accepted as adequate in cases where—

(*a*) the owner of the car undertakes to meet the first Rs. 50 or so of a claim preferred against an insurance company in the event of an accident, or

(*b*) the car is not insured against accident for any season of the year during which it is not in use but is stored in a garage, *e.g.*, during the summer when the Government of India are in Simla.

Such insurance should be effected within one month from the date of purchase of the car or boat. A Government servant drawing a similar advance in England is required to effect insurance within one month of his arrival in India, unless an insurance policy is already in existence. Contravention of these orders will render the officer liable to refund the whole of the amount advanced with interest accrued unless good reason is shown to the contrary. The amount for which the car or boat is insured during any period should not be less than the outstanding balance of the advance with interest accrued at the beginning of that period and the insurance should be renewed from time to time until the amount due is completely repaid. If, at any time and for any reason the amount insured under a current policy is less than the outstanding balance of the advance, including interest already accrued, the officer should refund the difference to Government. The amount to be refunded must be recovered in not more than three monthly instalments.

NOTE 4.—Departments of the Government of India and Heads of Departments under the Central Government exercise the powers of a local Government for the purpose of the rule in the case of officers serving under them.

NOTE 5.—Advances for the purchase of motor cars or motor boats to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the local Government of the Province to which the officer belongs for the necessary sanction. The local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor car or a motor boat practically a necessity.

NOTE 6.—The " gross " amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

NOTE 7.—Government servants who are in possession of motor cars purchased with advances obtained from Government while employed in Aden and who bring such cars to India on transfer to appointments, the duties of which necessitate the use of cars in the public interests, will be eligible for the grant of additional advances to cover expenses on account of customs duty levied on the imported cars. Such additional advances will be subject to the usual condition as regards interest, etc., and will be recovered within the period still outstanding for the original loan, or a period of 20 months, whichever is longer.

NOTE 8.—The grant of an advance under this Article to a Government servant who proceeds on deputation out of India and desires a motor car for use during his deputation is not admissible.

157. A local Government is authorised to sanction an advance to an officer for the purchase of a motor cycle subject to the following conditions :—

(1) That the advance is given only when the local Government considers that it is in the interest of the public service that the officer should use a motor cycle in the discharge of his duties.

(2) That the substantive pay of the officer does not exceed R1,200 a month.

(3) That the amount of the advances does not exceed R2,000 or the anticipated price of the cycle, whichever is less. If the actual price paid is less than the advance taken, the balance should be forthwith refunded to Government.

(4) That the recovery is made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the pay bill of the officer concerned, and that the amount of interest calculated in accordance with note 4 to Article 154 is recovered as laid down in Rule V under Article 155 (*a*).

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees except in the case of the last instalment when the remaining balance including any fraction of a rupee should be recovered.

(5) That, except when an officer proceeds on leave other than leave on average pay not exceeding four months, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor cycle necessary, the previous sanction of the local Government is necessary to the sale by him of a cycle purchased with the aid of an advance which with interest accrued in accordance with note 4 to Article 154 has not been fully repaid. If an officer wishes to transfer such a cycle to another officer who performs duties of a kind that renders the possesion of a motor cycle necessary, the local Government may permit the transfer of the liability attaching to the cycle to the latter officer, provided that he records a declaration that he is aware that the cycle transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.

(6) That in all cases in which a cycle is sold before the advance received for its purchase from Government with interest accrued in accordance with note 4 to Article 154 has been fully repaid, the sale proceeds must be applied, so far as

may be necessary, towards the repayment of such outstanding balance. Provided that when the cycle is sold only in order that another cycle may be purchased the local Government may permit an officer to apply the sale proceeds towards such purchase, subject to the following conditions :—

(*a*) the amount outstanding shall not be permitted to exceed the cost of the new cycle ;

(*b*) the amount outstanding shall continue to be repaid at the rate previously fixed ;

(*c*) the new cycle must be insured and mortgaged to Government as required by these rules.

NOTE 1.—Notes 1 to 6 under Article 156 apply to this article also.

NOTE 2.—The grant of an advance under this Article to a Government servant who proceeds on deputation out of India and desires a motor cycle for use during his deputation, is not admissible.

158. A local Government is authorised to sanction an advance to a Government servant not holding a post which would ordinarily be held by a member of an All-India Service for the purchase of means of conveyance other than a motor car, a motor boat or a motor cycle, subject to the following conditions :—

(1) An advance will be allowed only when the appointment held entails duties involving touring. In the case of the purchase of bicycles, the advance may, however, be granted even though the post held does not entail touring, if in the opinion of the local Government the possession of a bicycle will add to the efficiency of the Government servant concerned.

(2) The total amount to be advanced to an officer shall not exceed two months' pay or ₹250, whichever is greater, and shall be limited to the anticipated price of the article to be purchased. If the actual price paid is less than the advance taken, the balance should forthwith be refunded to Government.

(3) Recovery will be made, unless the local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the pay bill of the officer concerned. The amount of interest calculated in accordance with note 4 to Article 154 will be recovered as laid down in Rule V under Article 155 (*a*).

NOTE.—The amount of the advance to be recovered monthly should be fixed in whole rupees, except in the case of the last instalment when the remaining balance icluding any fraction of a rupee should be recovered.

(4) The article purchased with the advance will be considered to be the property of Government until the advance with interest accrued thereon in accordance with note 4 to Article 154 is repaid.

NOTE 1.—Heads of Departments under the Government of India are empowered, under clause (3) above, to extend up to a maximum of twenty-four, the number of instalments in which an advance granted for the purchase of a bicycle should be repaid to Government.

NOTE 2.—Notes 4 and 6 under Article 156 apply to this Article also.

Other Advances.

159. Advances may also be made under the rules specified below :—

(*a*) To an officer under orders of transfer, up to an amount not exceeding one month's substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances may be sanctioned by any officer who should not ordinarily be of lower rank than the Principal District Officer in the department concerned. The advances should be recorded on the officer's last-pay certificate. The advance of pay should be recovered from the pay of the officer in three equal monthly instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

NOTE 1.—The Government of India, or a local Government, may delegate the power to grant advances under this clause to any other subordinate authority irrespective of his rank.

NOTE 2.—Civil authorities in the Madras Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

NOTE 3.—The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

NOTE 4.—Clause (*a*) above does not preclude the grant of a second advance to a Government servant to cover the travelling expenses of any member of his family who, under Supplementary Rule 116 (*b*) (*iii*), follows him within six months from the date of his transfer and in respect of whom an advance of travelling allowance has not already been drawn.

NOTE 5.—A Superintending Engineer or Divisional Officer of the Public Works Department may grant advances under this clause to any officer under his jurisdiction, including himself.

NOTE 6.—When a single lump sum advance is drawn to cover the travelling expenses both of the officer himself and of his family, it may be adjusted by the submission of more than one bill if it so happens that the members of the officer's family do not actually make or complete the journey with him. In such a case, the officer should certify on each adjustment bill submitted by him that a further bill in respect of travelling allowance of the members of his family (to be specified) who have not yet completed the journey will be submitted in due course and is expected to include an amount not less than the balance of the advance left unadjusted in this bill.

NOTE 7.—The advance of pay under this clause may be allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last-pay certificate showing that no advance was drawn at the old station.

NOTE 8.—The amount of the advance to be recovered monthly should be fixed in whole rupees, the balance being recovered in the last instalment.

(*b*) To any public officer in the Civil Department :

(*i*) on arrival in India on first appointment, of an amount not exceeding two months' substantive pay less the amount of any advance made in England ;

NOTE.—When a Government servant on arrival in India asks for an advance and produces no last-pay certificate, an advance may be granted by the Accounts Officer concerned, on the Government servant furnishing a declaration that he has not received any advance from the India Office.

(*ii*) on return from leave other than leave on average pay not exceeding four months or deputation out of India, not exceeding two months' substantive pay or R1,000, whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (*a*) above.

NOTE.—The advance may be drawn under the orders of the Audit Officer from any treasury in India to be specified in such orders. Such advances, as well as similar advances made in England, are recoverable by monthly instalments of one-third of pay fixed in whole rupees.

Exception 1.—The recovery of an advance made under the Military Leave Rules to a Military Officer in Civil employ subject to the Military Leave Rules is regulated by those rules.

Exception 2.—Advances made to covenanted Mechanics, Boilermakers, etc., of the State Railway Establishments, shall be recovered in monthly instalments of one-sixth of pay fixed in whole rupees. In the case of covenanted Engine Drivers of the State Railway Establishment the recovery should be made in such a manner as will ensure their receiving in any month not less than R25 exclusive of overtime or other allowances.

Exception 3.—Special passage advances made in England by the High Commissioner for India at his discretion to enable officers to return to duty shall be recovered in 36 monthly instalments and bear interest at the usual rate for such advances ; *vide* Note 4 to Article 154.

(*c*) To a Survey Officer to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.

(*d*) (*i*) To an officer, other than an inspecting officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover for a month his contingent charges, such as those for the hire of conveyances or animals for the carriage of records, tents or other Government property, subject to adjustment upon the officer's return to Headquarters or 31st March, whichever is earlier.

NOTE.—Advances under this sub-clause should not be applied to the expenditure of any Gazetted officer, except an officer of the Forest Department, which is meant to be covered by his travelling allowance.

(*ii*) To non-gazetted officers or inferior servants accompanying officers proceeding on tour, by the head of their office, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tour or 31st March, whichever is earlier.

(*iii*) To gazetted officers of Departments as noted below, when proceeding on long and expensive tours, at the discretion of the sanctioning authority mentioned against each, to an amount sufficient to cover their personal travelling expenses for a month subject to adjustment on completion of their tours or 31st March, whichever is earlier. Such advances are not to be granted as a matter of course, but only on occasions when the cost of travelling is so heavy as to be a serious tax on an officer's private resources.

(1) Gazetted Officers of the Indian Audit Department, by the head of their office, or, if the touring officer is himself the head of an office, by the Auditor General.

(2) Director, Imperial Institute of Veterinary Research, Muktesar, and gazetted officer serving under him, by the Director.

(3) Gazetted Officers serving under the Director of the Imperial Institute of Agricultural Research, Pusa, by the Director. During the latter's absence from Pusa the Joint Director of the Imperial Institute of Agricultural Research, Pusa, exercises this power in respect of officers whose headquarters are at that station. The Joint Director cannot, however, grant advances of travelling allowance to himself.

(4) Technical Advisers of Musketry and Signalling, by the Military Adviser-in-Chief, Indian State Forces.

(5) Gazetted Officers of the Posts and Telegraphs Department, by their immediate superiors.

(6) Gazetted Officers of the Northern India Salt Revenue Department (including the Commissioner), by the Commissioner, Northern India Salt Revenue.

(7) Gazetted Officers of the Zoological Survey of India, by the Director of the Zoological Survey of India.

(8) Gazetted Officers of the Geological Survey of India (including the Director) when proceeding on inspection or for field duty, by the Director, Geological Survey of India.

(9) Gazetted Officers employed in the Indian Stores Department on agreements for definite periods, by the Chief Controller of Stores, Indian Stores Department, without a reference to the Government of India in the Finance Department as required by Article 154-A.

(10) Heads of offices of the Archæological Department (including the Director General himself), by the Director General of Archæology in India. Such advances may be paid by cheque by the Deputy Accountant General, Central Revenues, Calcutta.

(11) Inspectors and officers of the Explosives Department (including the Chief Inspector), by the Chief Inspector of Explosives in India.

(*iv*) To officers of the Provincial and Upper Subordinate services of the Survey of India, by the Surveyor General, to an amount not exceeding Rs. 300 towards the cost of purchasing riding horses or riding camels, on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial Service officers and in six monthly instalments in the case of Upper Subordinates.

(*v*) To Gazetted Officers of the Mines Department (including the Chief Inspector of Mines), by the Chief Inspector of Mines in India, Dhanbad, to an advance of travelling allowance

when proceeding on inspection work outside the Provinces of Bengal and Bihar and Orissa.

(*vi*) To Government servants of the Archæological Department, by the head of an office of that Department subject to the conditions prescribed in sub-clause (*iii*) above. In cases of urgency such advances may be paid from the permanent advance of the head of the office.

NOTE 1.—The Central Board of Revenue is authorised to sanction advances of travelling and other incidental expenses to officers deputed on special duty.

NOTE 2.—A second advance cannot be made to an officer under this clause until account has been given of the first.

NOTE 3.—Subject to the restrictions specified above, advances under this clause may be granted in all cases of journeys in respect of which travelling allowance is admissible, as for a journey on tour.

(*e*) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*f*) *Deleted.*

(*g*) For law-suits to which Government is a party.

N.B.—The advances mentioned in clauses (*d*), (*e*), (*g*) and (*k*) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(*h*) Under the rules in Appendix 8, to patients proceeding to a Pasteur Institute for anti-rabic treatment.

(*i*) Under the rules regulating the grant of advances to pay for the passages overseas of certain Government servants of non-Asiatic domicile and their families, *vide* Appendix 8-B.

NOTE.—Note 6 under Article 156 applies to this clause also.

(*j*) By Superintending Engineers to Engineering subordinates for the purchase of a tent on the first occasion of their requiring one ; such an advance should be limited to a reasonable amount, and should be recovered in twelve equal monthly deductions from pay commencing three months after the date of the advance.

(*k*) By the Director General of Archæology to officers of the Archæological Survey for the purchase of antiquities up to a maximum of Rs. 500 in any one case.

Conditions of Repayment.

160. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. When an advance is adjustable by recovery, the amount to be recovered monthly should not be affected by the fact of an officer going on leave of any kind with allowances or on subsistence allowance. It is, however, open to the local Government to order a reduction in any case in which they deem it right to do so, provided that in the case of advances under Articles 155, 156 and 157, the whole amount shall be completely recovered by the due date.

NOTE.—The term "local Government" includes the authorities mentioned in Note 4 under Article 156.

Forms of Drawing and Repaying.

161. The vouchers on which advances are drawn must quote the authority sanctioning them and payment will be made by the treasury on the authority of such sanction, except in regard to advances under Articles 155—158 and 159 (*i*) which can be disbursed only on the authority of the Principal Auditor.

162. A personal advance to a public officer may be repaid, either in cash or by deduction in his pay or travelling allowance bill, as the case may be, see Rule 5 under Article 20.

163. In repaying an advance, the memorandum presented at the treasury or the pay bill, as the case may be, must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.